

## AMENDMENTS TO THE CLAIMS

Please amend the claims as follows.

### **1-28 (canceled)**

### **29 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields; and

a processing unit for implementing~~comprising~~:

(A) a basic slip display means for displaying, ~~on the display device~~, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a

date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**30 (currently amended)** The document creation system set forth in claim 29,

wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and

wherein the processing unit ~~is further~~ for implementing comprises:

displaying means for displaying, ~~on the display device,~~ an entry field for entering

the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field; and

storing means for storing the combined account disclosure item entered into the entry field in the combined account disclosure item table.

**31 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields; and

a processing unit for implementing~~comprising~~:

(A) a basic slip display means for displaying, ~~on the display device~~, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering a subsidiary disclosure item indicating auxiliary information added to the combined account ~~item~~title, an expression unitage entry field

for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**32 (currently amended)** The document creation system set forth in claim 31, wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the

subsidiary disclosure item, and

wherein the processing unit is further for implementing comprises:

displaying means for displaying, ~~on the display device,~~ a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field; and

storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table.

### **33 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating

operation symbols such as addition and subtraction signs;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields; and

a processing unit ~~for implementing~~comprising:

(A) a basic slip display means for displaying, ~~on the display device,~~ a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a calculating slip display means for displaying, ~~on the display device,~~ a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula;

(E) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(G) a document creation means for creating the prescribed disclosure documents

from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**34 (currently amended)** The document creation system set forth in claim 33,  
wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and  
wherein the processing unit ~~is further for implementing~~ comprises:

displaying means for displaying, ~~on the display device,~~ an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field; and

storing means for storing the combined account disclosure item entered into the entry field in the combined account disclosure item table.

**35 (currently amended)** A document creation system  
for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~  
~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title,~~

~~represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields; and

a processing unit for implementing~~comprising~~:

(A) a basic slip display means for displaying, ~~on the display device~~, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item~~title~~, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a calculating slip display means for displaying, ~~on the display device~~, a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the

calculation formula;

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula;

(E) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(G) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**36 (currently amended)** The document creation system set forth in claim 35, wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item, and

wherein the processing unit ~~is further for implementing~~ comprises:

displaying means for displaying, ~~on the display device~~, a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field; and

storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table.

**37 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields;

and a processing unit,

the processing unit for implementing comprising:

(A) a basic slip display means for displaying, ~~on the display device~~, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information, upon itemization of the basic slip information with each combined account disclosure item;

(D) a disclosure item transfer slip display means for displaying, ~~on the display device~~, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(E) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(F) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting

information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**38 (currently amended)** The document creation system set forth in claim 37,  
wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and

wherein the processing unit ~~is further~~ for implementing comprises:

displaying means for displaying, ~~on the display device,~~ an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field; and

storing means for storing the combined account disclosure item entered into the entry field in the combined account disclosure item table.

**39 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item~~

~~indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields;

and a processing unit ~~for implementing~~comprising:

(A) a basic slip display means for displaying, ~~on the display device,~~ a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account ~~item~~title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database;

(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information, upon itemization of the basic slip information with each combined account disclosure item;

(D) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(E) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(F) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**40 (currently amended)** The document creation system set forth in claim 39,

wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item, and

wherein the processing unit is further for implementing comprises:

displaying means for displaying, ~~on the display device,~~ a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field; and

storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table.

**41 (currently amended)** A document creation system

for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, the system comprising:~~

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs;

a display device for displaying entry fields of the business information;

an input device for entering data into the entry fields; and

a processing unit ~~for implementing~~comprising:

(A) a basic slip display means for displaying, ~~on the display device~~, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account ~~item~~title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

(B) a basic slip registration means for registering the basic slip information

entered into the entry fields to be stored as correlated business information in the database;

(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information, upon itemization of the basic slip information with each combined account disclosure item;

(D) a calculating slip display means for displaying, ~~on the display device,~~ a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;

(E) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula;

(F) a disclosure item transfer slip display means for displaying, ~~on the display device,~~ a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

(G) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

(H) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information;...

said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number

of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**42 (currently amended)** The document creation system set forth in claim 41,

wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item, and

wherein the processing unit ~~is further~~ for implementing comprises:

displaying means for displaying, ~~on the display device,~~ a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field; and

storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table.

**43 (currently amended)** ~~A computer program stored in a computer-readable~~ recording medium storing a computer program therein for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is~~

~~information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

- accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document;

- displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

- registering the basic slip information entered into the entry fields to be stored as correlated business information;

- displaying a disclosure item entry field for entering the disclosure items, ~~and displaying~~ ~~and~~ a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

- registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

- creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information,\_\_\_

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at

least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**44 (currently amended)**     ~~The computer program stored in a computer-readable recording medium storing a computer program therein~~ set forth in claim 43, the computer program for further causing a system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure item entry field.

**45 (currently amended)**     ~~A computer program stored in a computer-readable recording medium storing a computer program therein~~ for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, ~~and~~

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document;

displaying a combined account disclosure item entry field for entering the combined

account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account ~~item~~title, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

registering the basic slip information entered into the entry fields to be stored as correlated business information;

displaying a disclosure item entry field for entering the disclosure items, ~~and displaying~~ and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information...

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**46 (currently amended)**     The computer program stored in a computer-readable recording medium storing a computer program therein set forth in claim 45, the computer program for

further causing a system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field.

**47 (currently amended)** A computer program stored in a computer-readable recording medium storing a computer program therein for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program product for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document, and accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs;

displaying a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of

basic slip information;

registering the basic slip information entered into the entry fields to be stored as correlated business information;

displaying a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;

registering the calculation result item calculated by the calculation formula in correlation with the calculation formula;

displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**48 (currently amended)**     ~~The computer program stored in a computer-readable recording~~

medium storing a computer program therein set forth in claim 47, the computer program for further causing the system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure item entry field.

**49 (currently amended)** A ~~computer program stored in a computer-readable recording medium storing a computer program therein~~ for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document, and accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ~~with the operation symbols;~~

displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item title, displaying an expression unitage entry field for entering unitages indicating numeric

values of the increase/decrease on credit and debit columns, respectively, and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

registering the basic slip information entered into the entry fields to be stored as correlated business information;

displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;

registering the calculation result item calculated by the the calculation formula in correlation with the calculation formula;

displaying a disclosure item entry field for entering the disclosure ~~items~~ items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the

subject.

**50 (currently amended)**     The ~~computer program stored in a~~ computer-readable recording medium storing a computer program therein set forth in claim 49, the computer program for further causing a system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field.

**51 (currently amended)**     A ~~computer program stored in a~~ computer-readable recording medium storing a computer program therein for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document;

displaying a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a date

entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

registering the basic slip information entered into the entry fields to be stored as correlated business information;

calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item;

displaying a disclosure item entry field for entering the disclosure ~~items~~, items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information...

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**52 (currently amended)**     The computer program stored in a computer-readable recording medium storing a computer program therein set forth in claim 51, the computer program for

further causing the system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure item entry field.

**53 (currently amended)** ~~A computer program stored in a computer-readable recording medium storing a computer program therein~~ for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document;

displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item title, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

registering the basic slip information entered into the entry fields to be stored as

correlated business information;

calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item;

displaying a disclosure item entry field for entering the disclosure items, items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

**54 (currently amended)** ~~The computer program stored in a computer-readable recording medium storing a computer program therein set forth in claim 53, the computer program for further causing the system to execute the step of~~

displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an

option when displaying the subsidiary disclosure item entry field.

**55 (currently amended)** ~~A computer program stored in a computer-readable recording medium storing a computer program therein~~ for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents, and

~~for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject,~~

the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document, and accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with the operation symbols;

displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item title, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;

registering the basic slip information entered into the entry fields to be stored as correlated business information;

calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item;

displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;

registering the calculation result item calculated by the calculation formula in correlation with the calculation formula;

displaying a disclosure item entry field for entering the disclosure ~~items~~ items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information;

registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and

creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information.

said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the

subject.

**56 (currently amended)**     The ~~computer program stored in a~~ computer-readable recording medium ~~storing a computer program therein~~ set forth in claim 55, the computer program for further causing the system to execute the step of

displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field.